

APRIL/MAY 2023

**DCP31/DCM31 — GOODS AND SERVICES
TAX (GST)**

Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL questions.

1. What do you understand by indirect tax?
2. What is GST?
3. Give the meaning of UTGST.
4. List down the various types of GST.
5. What is time of supply?
6. What are the advantages of Registration under GST?
7. Write a short note on GST Council.
8. Who is called appellate authority in GST?
9. What is IGST?
10. Zero rated supply – Explain.



SECTION B — (5 × 5 = 25 marks)

Answer ALL questions.

11. (a) Distinguish between direct taxes from indirect taxes.

Or

- (b) Trace the history of Indirect taxes in India.

12. (a) Explain the benefits of GST.

Or

- (b) List down the existing taxes subsumed under GST.

13. (a) Who are all Liable to be registered under GST?

Or

- (b) What do you mean by TDS and TCS? Differentiate between the two.

14. (a) What is GST Network? What are the functions performed by of GSTN?

Or

- (b) Explain Liability to pay taxes in below specified cases under GST

- (i) Agent and Principal
- (ii) Liability of Guardians, Trustees, etc.
- (iii) Liability in case of Transfer of Business

15. (a) Explain the IGST provisions on inter-state supply and intra-state supply.

Or

- (b) List the Categories of supply of goods notified as Deemed Exports.

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Highlight the features of Indirect Taxes.
17. Enumerate the opportunities and challenges of GST in India.
18. Construct the procedure of registration and its cancellation.
19. Build the structure and functions of GST Council.
20. Evaluate the provisions relating to penalty for certain offences.

